

# **Trustees Annual Report and Financial Statements**

## **The Parochial Church Council of Saint Mary, Kemp Town Year ended 31 December 2020**

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St Mary's Church, Kemp Town,  
61 St James's Street, Brighton BN2 1PR  
Registered Charity No. 1158922  
Incumbent: The Reverend Andrew Woodward, 10 Chesham Street, Brighton BN2 1NA  
Independent Examiner: Mr. Martin Bartholomew, 1a Maltravers Drive, Littlehampton,  
West Sussex, BN17 5EY

## **The Parochial Church Council of Saint Mary, Kemp Town**

**Year Ended 31 December 2020**

### **Trustees Annual Report for 2020**

#### **Structure, Governance and Management**

The Parochial Church Council of the Ecclesiastical Parish of Kemp Town: Saint Mary is a registered charity, no. 1158922.

During the year, the following served as members of the PCC:

##### *Ex Officio Members*

|                                |  |
|--------------------------------|--|
| Incumbent:                     | The Reverend Andrew Woodward, Chairman<br>Mrs Margaret Green, Reader<br>Mrs Joanna Gordon-Hall, Reader<br>The Reverend Herbert Bennett, Assistant Curate (to May 2020)<br>The Reverend Sarah Van den driessche, Assistant Curate (from June 2020)                          |
| Churchwardens:                 | Mr Jason Mannix<br>Ms Rebecca Donohoe  |
| Elected Members:               | Mrs Jane Chetwynd-Appleton, PCC Secretary<br>Mrs Gladys Mundowa<br>Mr Peter Moroney (to 31 December 2020)<br>Ms Naume Chawuluka<br>Mr Michael Folkard<br>Mr Paul Lantsbury (to 31 December 2020)<br>Ms Kaye Inglis<br>Mr Philip Davis (Elected 25 October 2020), Treasurer |
| Deanery Synod Representatives: | Mr Paul Stacey<br>Mrs Denise Sutherland  |

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers licensed to officiate in the church, the churchwardens, and members of the Deanery, Diocesan and General Synods), and up to nine members of the church, who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for membership of the PCC and we try to ensure a balance of skills and experience where possible.

#### **Aim and Purposes**

The primary objective of St Mary's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the incumbent, the Reverend Andrew Woodward, in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelical, social and ecumenical.

## Objectives and Activities

Our mission is to promote and secure the future of St Mary's as a church that meets the spiritual needs of our parishioners and visitors to our parish, provides a welcoming space for secular public use and positions itself as an asset and resource for the whole community.

The PCC maintains an overview of worship throughout the parish and proposes and nurtures services and activities to engage the diverse groups that live within our parish.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on 'charities for the advancement of religion'. In particular, we try to enable local people to live out their faith as part of our parish community through:

- worship and prayer: learning about the gospel, and developing their knowledge of and trust in Jesus Christ,
- provision of pastoral care for people living in the parish,
- missionary and outreach work.

Maintaining the fabric of St Mary's Church and of St Mary's Church Hall and improving the facilities of both buildings are essential to achieving our mission.

## Achievements and Performance

### *Church attendance and ceremonies*

At 31 December 2020, there were 106 members on the church roll, of whom over 70% of whom are not resident in the parish. The weekly attendance in 2020, counted during October in accordance with the church statistics requirement, was 51, compared with 89 in 2019. The reduction from 2019 was a direct result of the Coronavirus pandemic, with a considerable number of regular attendees needing to shield during October.

There were no baptisms or weddings in 2020. Parish clergy conducted one funeral at St Mary's and five at crematoria or other churches.

### *Review of the year*

1. From March 2020, Covid-19 severely disrupted the church's normal services and activities. There were months of closure, reduced opening hours at other times, and a cessation of nearly all of the church's outreach activities, including our friendship café, free English classes, parent-toddler group and free recital series. Sunday worship was live-streamed every Sunday from Easter 2020, a practice that is continuing now that public worship has been resumed on Sundays. Public worship at the smaller weekday services resumed after the first lockdown was lifted in June 2020, and has continued since. We were able to conduct our normal complement of Christmas services in public, although with restricted attendance, no congregational singing, and a reduction in our normal festive hospitality.
2. The full PCC met four times by Zoom during the year. Each meeting was quorate. Minutes of the deliberations were received by the full PCC and discussed where necessary.

3. In May, we said a virtual farewell to our Honorary Assistant Curate, the Reverend Herbert Bennett, who, having completed his title at St Mary's, was moving on to become Associate Vicar at St Thomas à Becket, Lewes. The following month, we welcomed the Reverend Sarah Van den driessche as our new Honorary Assistant Curate; she joined us initially as a licensed lay worker, pending her delayed ordination as deacon by Bishop Martin of Chichester at St Mary's, on 25 September. St Mary's was pleased to host also the ordination of three other deacons by Bishop Martin: the Reverends James Bailey, Jon Harley, and Richard Merrick.
4. Our annual income was reduced by the impact of Covid-19, which was felt particularly in the falling off of weekly cash giving, casual giving by visitors, and venue hire in both the church and church hall. Fortunately, planned giving held up well, many of our regular givers made additional donations, and the church was able to access almost £140,000 in Covid-related grants, £16,000 of which was for revenue-support purposes.
5. St Mary's secured offers of almost £120,000 in grants for building repairs and improvements during 2020, most of which came in the form of Covid-related support from the Government's Culture Recovery Fund, for which we are very grateful. The grants have funded or are funding the removal of asbestos from the old boiler room beneath the sacristy; the repointing of and masonry, rainwater and roof repairs to the east-facing aisle; and the refurbishment of the accessible toilet in the church hall along with the installation of a shower.
6. St Mary's also secured a Covid-related grant from the National Lottery Heritage Fund in part to commission designs for an accessible toilet at the rear of the south aisle in the church, new kitchen and refurbished entrance in the Tower Room, and permanent access ramp from the Tower Room to the nave. Plans have been drawn up by our architects, Thomas Ford & Partners, and given preliminary approval by the PCC. The works are expected to cost between £120,000 and £150,000. A fundraising campaign is planned for Summer 2021. The need for a toilet and improved catering facilities in the church has been greatly increased by Covid-secure hygiene and social distancing regimes, and it is hoped that the new facilities can be built by early 2022.
7. The year in review has been an extraordinarily difficult one for clergy and parishioners alike. The PCC acknowledges its very great gratitude to everyone who has supported St Mary's during these difficult times, whether by financial giving, the offering of pastoral care to others, the provision of digital outreach resources, or the supporting of the safe operation of the church during the pandemic.

## Financial Review

1. Total receipts (general unrestricted and restricted funds) were £205,307. Total outgoings were £154,043, a surplus of income over expenditure of £51,264. However, because these figures include significant amounts of income and expenditure related to the building works, the overall surplus does not clearly show the underlying financial results of St Mary's, which can be summarised as follows:

|                    | <b>Underlying Results</b> | <b>Building project Income/Expenses</b> | <b>Total Performance</b> |
|--------------------|---------------------------|---|--------------------------|
| Income             | 107,785                   | 85,522                                  | 205,307                  |
| BHCC Grant         | 12,000                    |   |                          |
| Expenditure        | (111,896)                 | (42,147)                                | (154,043)                |
| <b>Net Surplus</b> | <b>7,889</b>              | <b>43,375</b>                           | <b>51,264</b>            |

2. We gratefully acknowledge the support of the Local authority with a Covid-19 recovery grant of £12,000. Without this we would have had an underlying deficit of £4,111.
3. Whilst the underlying small deficit does not, strictly speaking, create a going-concern issue in the immediate future due to the current level of funds held, clearly this position does need to improve to prevent longer-term problems particularly in the light of Covid-19 which impacted income. Some action has already been taken, such as a campaign to increase congregational giving, and the PCC believes costs to be fairly-well controlled. However, the PCC continues to place a significant focus on fundraising as part of St Mary's ongoing activities.
4. The largest items of PCC expenditure were £42,147 spent on major building repairs, including architect's fees on the remaining Phase 2 repair project.
5. £41,666 was paid in the year to the Diocese as our pledge towards the Parish Ministry Contribution (PMC). This amount covers a 0.67 stipend for the incumbent, housing for the clergy, a contribution to clergy pensions, and a standard sum for diocesan central costs, diocesan clergy training and a contribution to the national church funds.
6. During the year a working capital loan of £50,000 was repaid to the Diocese of Chichester in relation to the major building works on the church building. Whilst grants had been awarded for this project, some of these funds will not be paid until the works are complete and invoices can be produced. These funds were ring-fenced in a separate account and were not spent during the year. This loan was generously made on an interest-free basis, with flexible repayment terms.
7. During the year a full review was made of the various funds that are used for accounting purposes and several of these have now been closed as are no longer necessary. Balances have also been transferred between several of the designated funds in order to better reflect the future plans of the Church. These funds will continue to be reviewed on an annual basis.

### Reserves policy

It is PCC policy to maintain a balance of £50,000 in unrestricted funds for emergency building repair, and additionally a balance of four months' general expenditure in unrestricted funds, at least two of which should be immediately available on the current account.

It is PCC policy to invest funds with the CBF Church of England Deposit Fund. The fund balance at 1 January 2021 was £50,000 at 1 January 2020 and £46,750 at 31 December 2020.

The Archdeacon's loan of £50,000 was repaid on 6 July 2020.

Total cash available as at 31 December 2020: £180,935. Approved and signed on their behalf by

18/04/2021

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Fr Andrew Woodward  
Incumbent

Reverend Andrew J Woodward  
Chair of Trustees.

**Independent Examiner's Report to the Parochial Church Council,  
St Mary's Church Kemp Town, Brighton**

I report to the trustees on my examination of the accounts of the Parochial Church Council (PCC) of St Mary's Church Kemp Town, Brighton.

**Responsibilities and Basis of the Report**

As the charity trustees of the Parochial Church Council, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

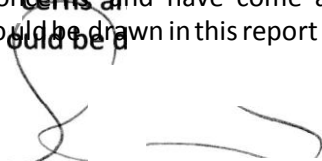
**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act, or,
2. the accounts do not comply with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Martin Bartholomew

**Relevant professional qualification:** Certified Company Director, Retired Naval Officer

Address: 1a Maltravers Drive, Littlehampton, West Sussex, BN17 5EY

Date: 12th April 2021

## Statement of Financial Activities

|   | Unrestricted funds | Restricted funds | Endowment funds | Total funds    | Prior year total funds |
|---|--------------------|------------------|-----------------|----------------|------------------------|
| <b>Income and endowments from:</b>                          |                    |                  |                 |                |                        |
| Donations and legacies                                      | 49,116             | -                | -               | 49,116         | 143,368                |
| Income from charitable activities                           | 27,337             | -                | -               | 27,337         | 2,890                  |
| Investments   | 4,018              | -                | -               | 4,018          | 4,893                  |
| Other income  | 124,337            | 500              | -               | 124,837        | 111,850                |
| <b>Total income</b>   | <b>204,808</b>     | <b>500</b>       | <b>-</b>        | <b>205,308</b> | <b>263,000</b>         |
| <b>Expenditure on:</b>                                      |                    |                  |                 |                |                        |
| Raising funds   | 746                | -                | -               | 746            | 7,767                  |
| Expenditure on charitable activities                        | 78,988             | -                | -               | 78,988         | 46,131                 |
| Other expenditure   | 74,310             | -                | -               | 74,310         | 264,490                |
| <b>Total expenditure</b>                                    | <b>154,044</b>     | <b>-</b>         | <b>-</b>        | <b>154,044</b> | <b>318,389</b>         |
| <b>Net income / (expenditure) resources before transfer</b> | <b>50,764</b>      | <b>500</b>       | <b>-</b>        | <b>51,264</b>  | <b>(55,848)</b>        |
| <b>Transfers</b>  |                    |                  |                 |                |                        |
| Gross transfers between funds - in                          |                    |                  | -               |                |                        |
| Gross transfers between funds - out                         |                    |                  | -               |                | -                      |
| <b>Other recognised gains / losses</b>                      |                    |                  |                 |                |                        |
| Gains / losses on investment assets                         | 5,050              | -                | -               | 5,050          | 6,545                  |
| <b>Net movement in funds</b>                                | <b>55,814</b>      | <b>500</b>       | <b>-</b>        | <b>56,314</b>  | <b>49,303</b>          |
| <b>Total funds brought forward</b>                          | <b>154,553</b>     | <b>30,574</b>    | <b>-</b>        | <b>184,627</b> | <b>233,930</b>         |
| <b>Total funds carried forward</b>                          | <b>210,367</b>     | <b>28,812</b>    | <b>-</b>        | <b>240,941</b> | <b>184,627</b>         |
| <b>Represented by</b>                                       |                    |                  |                 |                |                        |
| <b>Unrestricted</b>   |                    |                  |                 |                |                        |
| General fund  | 1,240              | -                | -               | 1,240          | (20,040)               |
| <b>Designated</b>   |                    |                  |                 |                |                        |
| Asbestos removal, hall improvements etc                     | 46,250             | -                | -               | 46,250         | -                      |
| Investment assets   | 122,839            | -                | -               | 122,839        | 117,789                |
| Piano   | -                  | -                | -               | -              | 15,004                 |
| Tangible assets   | 41,800             | -                | -               | 41,800         | 41,800                 |
| <b>Restricted</b>   |                    |                  |                 |                |                        |
| Building Fund   | -                  | 27,652           | -               | 27,652         | 27,652                 |
| Day School Trust  | -                  | -                | -               | -              | -                      |
| Friends Fund  | -                  | 660              | -               | 660            | 2,422                  |
| LTT Fund  | -                  | 500              | -               | 500            | -                      |
| Organ Fund  | -                  | -                | -               | -              | -                      |
| Robertson Trust Fund  | -                  | -                | -               | -              | -                      |
| Tea and Company   | -                  | -                | -               | -              | -                      |
|   | <b>212,129</b>     | <b>28,812</b>    | <b>-</b>        | <b>240,941</b> | <b>184,627 *</b>       |

- The opening balance is restated from £185,086 to £184,627 due to a previous error of £459 representing Barclaycard items accruing but not debited to the Church account in 2019.

## Balance sheet

| Class and code              | Description                              | This year      | Last year       |
|-----------------------------|--|----------------|-----------------|
| <b>Fixed assets</b>         |  |                |                 |
| 6000                        | CBF deposit fund 610369002D              | 46,750         | 50,000          |
| 6010                        | CBF Investment Fund Income 610369001S    | 17,862         | 16,746          |
| 6020                        | CBF Fixed interest 610369001F            | 69,995         | 67,798          |
| 6030                        | CBF Investment General Religious 1100011 | 17,988         | 16,830          |
| 6040                        | CBF Fixed Interest Sunday School 1100022 | 16,994         | 16,415          |
| 6050                        | CBF Deposit Day School Trust 110001447D  | -              | -               |
| 6060                        | CBF Fixed Interest 110001096F            | -              | -               |
| 7000                        | Church Hall - at cost freehold property  | 12,725         | 12,725          |
| 7010                        | Church Hall Flat - renovations at cost   | 26,122         | 25,916          |
| 7020                        | Equipment - at cost                      | 3,159          | 3,159           |
| 7030                        | Piano                                    | 18,000         | 18,000          |
|                             | <b>Total Fixed assets</b>                | <b>229,595</b> | <b>227,589</b>  |
| <b>Current assets</b>       |  |                |                 |
| 5000                        | Barclays Church a/c 2734                 | 11,400         | 5,075           |
| 5010                        | Barclays Friends a/c 3047                | 660            | 2,422           |
| 5020                        | TDS Custodial                            | -              | 975             |
| Z05                         | Accounts Receivable                      | 357            |                 |
|                             | <b>Total Current assets</b>              | <b>12,417</b>  | <b>8,472</b>    |
| <b>Liabilities</b>          |  |                |                 |
| 6998                        | Diocesan loan                            | -              | (50,000)        |
| 6699                        | Agency collections                       | (77)           |                 |
| Z04                         | Accounts Payable and Barclaycard         | (994)          | (1,434)         |
|                             | <b>Total Liabilities</b>                 | <b>(1,071)</b> | <b>(51,434)</b> |
|                             | <b>Net Asset surplus(deficit)</b>        | <b>240,941</b> | <b>184,627</b>  |
| <b>Reserves</b>             |  |                |                 |
|                             | Excess / (deficit) to date               | 51,264         | (55,848)        |
| Z01                         | Starting balances                        | 184,627        | 233,930         |
| Z02                         | Gains/(losses) on investment assets      | 5,050          | 6,545           |
|                             | <b>Total Reserves</b>                    | <b>240,941</b> | <b>184,627</b>  |
| <b>Represented by funds</b> |  |                |                 |
|                             | Unrestricted                             | 1,240          | (20,040)        |
|                             | Designated                               | 210,889        | 174,593         |
|                             | Restricted                               | 28,812         | 30,074          |
|                             | Endowment                                | -              | -               |
|                             | <b>Total</b>                             | <b>240,941</b> | <b>184,627</b>  |



## Statement of assets and liabilities

|   | General       | Designated     | Restricted | Endowment | This year      | Last year       |
|---|---------------|----------------|------------|-----------|----------------|-----------------|
| <b>Fixed assets - Heritage assets</b>                           |               |                |            |           |                |                 |
| Church Hall - at cost freehold property -                       | -             | 12,725         | -          | -         | 12,725         | 12,725          |
| Church Hall Flat - renovations at cost -                        | -             | 26,122         | -          | -         | 26,122         | 25,916          |
| Equipment - at cost -   | -             | 3,159          | -          | -         | 3,159          | 3,159           |
| <b>Totals</b>   | -             | <b>42,006</b>  | -          | -         | <b>42,006</b>  | <b>41,800</b>   |
| <b>Fixed assets - Investments</b>                               |               |                |            |           |                |                 |
| CBF deposit fund 610369002D -                                   | -             | 46,750         | -          | -         | 46,750         | 50,000          |
| CBF Investment Fund Income 610369001S -                         | -             | 17,862         | -          | -         | 17,862         | 16,746          |
| CBF Fixed interest 610369001F -                                 | -             | 69,995         | -          | -         | 69,995         | 67,798          |
| CBF Investment General Religious 1100011 -                      | -             | 17,988         | -          | -         | 17,988         | 16,830          |
| CBF Fixed Interest Sunday School 1100022 -                      | -             | 16,994         | -          | -         | 16,994         | 16,415          |
| CBF Deposit Day School Trust 110001447D -                       | -             | -              | -          | -         | -              | -               |
| CBF Fixed Interest 110001096F -                                 | -             | -              | -          | -         | -              | -               |
| <b>Totals</b>   | -             | <b>169,589</b> | -          | -         | <b>169,589</b> | <b>167,789</b>  |
| <b>Fixed assets - Tangible assets</b>                           |               |                |            |           |                |                 |
| Piano -   | -             | 18,000         | -          | -         | 18,000         | 18,000          |
| <b>Totals</b>   | -             | <b>18,000</b>  | -          | -         | <b>18,000</b>  | <b>18,000</b>   |
| <b>Current assets - Cash at bank and in hand</b>                |               |                |            |           |                |                 |
| Barclays Church a/c 2734 -                                      | 11,400        | -              | -          | -         | 11,400         | 5,075           |
| Barclays Friends a/c 3047 -                                     | 660           | -              | -          | -         | 660            | 2,422           |
| TDS Custodial -   | -             | -              | -          | -         | -              | 975             |
| <b>Totals</b>   | <b>12,060</b> | -              | -          | -         | <b>12,060</b>  | <b>8,472</b>    |
| <b>Current assets - Debtors</b>                                 |               |                |            |           |                |                 |
| Accounts Receivable -   | 357           | -              | -          | -         | 357            | --              |
| <b>Totals</b>   | <b>357</b>    | -              | -          | -         | <b>357</b>     |                 |
| <b>Liabilities - Agency accounts</b>                            |               |                |            |           |                |                 |
| Agency collections -  | -             | -              | -          | -         | -              | -               |
| <b>Totals</b>   | -             | -              | -          | -         | -              | -               |
| <b>Liabilities - Creditors: Amounts falling due in one year</b> |               |                |            |           |                |                 |
| Accounts Payable  | (1,071)       | -              | -          | -         | (1,071)        | (975)           |
| Diocesan Loan - repaid  | -             | -              | -          | -         | -              | (50,000)        |
| <b>Totals</b>   | <b>11,346</b> | -              | -          | -         |                | <b>(50,975)</b> |
| <b>Grand total</b>  | <b>11,346</b> | <b>229,595</b> | -          | -         | <b>240,941</b> | <b>184,627</b>  |

## Fund movement by type

|   | Opening         | Incoming       | Outgoing         | Transfers | Gains/losses | Closing        |
|---|-----------------|----------------|------------------|-----------|--------------|----------------|
| <b>Building - Building Fund</b>                   |                 |                |                  |           |              |                |
| Restricted  | 27,652          | -              | -                | -         | -            | 27,652         |
| <b>Sub-total for Building</b>                     | <b>27,652</b>   | <b>-</b>       | <b>-</b>         | <b>-</b>  | <b>-</b>     | <b>27,652</b>  |
| <b>Company - Tea and Company</b>                  |                 |                |                  |           |              |                |
| Designated  | -               | -              | -                | -         | -            | -              |
| <b>Sub-total for Company</b>                      | <b>-</b>        | <b>-</b>       |                  | <b>-</b>  | <b>-</b>     | <b>-</b>       |
| <b>Hall improvements and Asbestos removal etc</b> |                 | 46,250         |                  |           |              | 46,250         |
| Designated  | -               | -              | -                | -         | -            | -              |
| <b>Sub-total for Flower</b>                       |                 |                | <b>-</b>         | <b>-</b>  | <b>-</b>     | <b>-</b>       |
| <b>Friends - Friends Fund</b>                     |                 |                |                  |           |              |                |
| Restricted  | 2,422           | -              | (1,762)          | -         | -            | 660            |
| <b>Sub-total for Friends</b>                      | <b>2,422</b>    |                | <b>(1,762)</b>   | <b>-</b>  | <b>-</b>     | <b>660</b>     |
| <b>Invest - Investment assets</b>                 |                 |                |                  |           |              |                |
| Designated  | 117,789         |                | -                | -         | 5,050        | 122,839        |
| <b>Sub-total for Invest</b>                       | <b>117,789</b>  |                | <b>-</b>         | <b>-</b>  | <b>5,050</b> | <b>122,839</b> |
| <b>LTT - LTT Fund</b>                             |                 |                |                  |           |              |                |
| Restricted  | Nil             | 500            |                  | -         | -            | 500            |
| <b>Sub-total for LTT</b>                          | <b>Nil</b>      | <b>500</b>     |                  | <b>-</b>  | <b>-</b>     | <b>500</b>     |
| <b>Organ - Organ Fund</b>                         |                 |                |                  |           |              |                |
| Restricted  |                 | -              |                  | -         | -            | -              |
| <b>Sub-total for Organ</b>                        |                 | <b>-</b>       |                  | <b>-</b>  | <b>-</b>     | <b>-</b>       |
| <b>Piano - Piano Fund</b>                         |                 |                |                  |           |              |                |
| Designated  | 15,004          |                | (15,004)         | -         | -            | Nil            |
| <b>Sub-total for Piano</b>                        | <b>15,004</b>   |                | <b>15,004</b>    | <b>-</b>  | <b>-</b>     | <b>Nil</b>     |
| <b>Robertson - Robertson Trust Fund</b>           |                 |                |                  |           |              |                |
| Restricted  | -               |                | -                | -         | -            | -              |
| <b>Sub-total for Robertson</b>                    |                 |                | <b>-</b>         | <b>-</b>  | <b>-</b>     | <b>-</b>       |
| <b>Tangible - Tangible assets</b>                 |                 |                |                  |           |              |                |
| Designated  | 41,800          | -              | -                | -         | -            | 41,800         |
| <b>Sub-total for Tangible</b>                     | <b>41,800</b>   | <b>-</b>       | <b>-</b>         | <b>-</b>  | <b>-</b>     | <b>41,800</b>  |
| <b>General - General fund</b>                     |                 |                |                  |           |              |                |
| Unrestricted                                      | 20,040          | 158,557        | (167,285)        | -         | -            | 1,240          |
| <b>Sub-total for General</b>                      | <b>(20,040)</b> | <b>158,557</b> | <b>(167,285)</b> | <b>-</b>  | <b>-</b>     | <b>1,240</b>   |
| <b>Grand total</b>                                | <b>184,627</b>  | <b>205,307</b> | <b>(154,043)</b> | <b>-</b>  | <b>5,050</b> | <b>240,941</b> |

## Analysis of income and expenditure

|   |                |               |               |           | Total          |                |
|---|----------------|---------------|---------------|-----------|----------------|----------------|
|   | Unrestricted   | Designated    | Restricted    | Endowment | This year      | Last year      |
| <b>INCOME AND ENDOWMENTS</b>                      |                |               |               |           |                |                |
| <b>Donations and legacies</b>                     |                |               |               |           |                |                |
| 0100 - Giving: gift aided                         | 29,535         | -             | -             | -         | 29,535         | 23,913         |
| 0110 - Giving: Cash from services                 | 4,067          | -             | -             | -         | 4,067          | 7,967          |
| 0120 - Giving: non-gift aided                     | 125            | -             | -             | -         | 125            | 107            |
| 0200 - Other donations - Donations Box            | 2,900          | -             | -             | -         | 2,900          | 1,688          |
| 0210 - All other donations - Candle Box           | 604            | -             | -             | -         | 604            | 418            |
| 0220 - All other donations - Refreshments         | -              | 173           | -             | -         | 173            | 384            |
| 0240 - All other donations - Flowers              | -              | -             | -             | -         | -              | 400            |
| 0250 - All other donations - Music/Organ          | -              | -             | -             | -         | -              | 9,817          |
| 0270 - All other donations - Anything else        | 1,031          | -             | -             | -         | 1,031          | 5,087          |
| 0320 - Gift aid recovered                         | -              | 10,581        | -             | -         | 10,581         | 5,299          |
| 0340 - Legacies received                          | -              | -             | -             | -         | -              | 500            |
| 0520 - Friends donations                          | 100            | -             | -             | -         | 100            | -              |
| <b>Total</b>                                      | <b>38,362</b>  | <b>10,754</b> | -             | -         | <b>49,116</b>  | <b>55,580</b>  |
| <b>Income from charitable activities</b>          |                |               |               |           |                |                |
| 0230 - All other donations - Events etc.          | -              | -             | -             | -         | -              | -              |
| 0510 - Proceeds from Fund raising - Events        | -              | -             | -             | -         | -              | -              |
| 0700 - Church lets                                | -              | 3,033         | -             | -         | 3,033          | 3,751          |
| 0710 - Church Hall lets: St Anne's Trust          | -              | 10,415        | -             | -         | 10,415         | 10,340         |
| 0720 - Church Hall lets: Centre Church            | -              | -             | -             | -         | -              | -              |
| 0730 - Church Hall lets: Flat                     | -              | 3,085         | -             | -         | 3,085          | 11,920         |
| 0740 - Church Hall Small lets                     | -              | 9,698         | -             | -         | 9,698          | 15,506         |
| 0741 - Church Hall - Koalas                       | -              | 41            | -             | -         | 41             | 497            |
| 0800 - PCC Gross fees                             | 1,065          | -             | -             | -         | 1,065          | 644            |
| <b>Total</b>                                      | <b>1,065</b>   | <b>26,272</b> | -             | -         | <b>27,337</b>  | <b>42,658</b>  |
| <b>Investments</b>                                |                |               |               |           |                |                |
| 0600 - Investment income                          | 4,018          | -             | -             | -         | 4,018          | 4,893          |
| <b>Total</b>                                      | <b>4,018</b>   | -             | -             | -         | <b>4,018</b>   | <b>4,893</b>   |
| <b>Other income</b>                               |                |               |               |           |                |                |
| 0330 - VAT recovered via LPWGS                    | 11,242         | -             | -             | -         | 11,242         | 43,106         |
| 0400 - Grant income HLF Tower room                | -              | 9,810         | -             | -         | 9,810          | -              |
| 0405 - Grant Income HLF - Phase II                | 33,220         | -             | -             | -         | 33,220         | 92,880         |
| 0410 - Grant income LTT                           | -              | -             | 500           | -         | 500            | 500            |
| 0420 - Grant income National Churches Trust       | -              | -             | -             | -         | -              | 15,000         |
| 0430 - Other Grant Income – see note 9            | 12,000         | -             | 51,750        | -         | 63,750         | 2,500          |
| 0500 - Proceeds from Fund Raising - Subscriptions | -              | -             | -             | -         | -              | -              |
| -   | -              | -             | -             | -         | -              | -              |
| 0950 - Other income                               | 2,933          | -             | -             | -         | 2,933          | 147            |
| 0951 - Other Income - Big Issue                   | 3,382          | -             | -             | -         | 3,382          | 5,736          |
| <b>Total</b>                                      | <b>62,777</b>  | <b>9,810</b>  | <b>52,250</b> | -         | <b>124,837</b> | <b>159,870</b> |
| <b>INCOME TOTAL</b>                               | <b>106,222</b> | <b>46,836</b> | <b>52,250</b> | -         | <b>205,308</b> | <b>263,000</b> |

|  | <u>Unrestricted</u> | <u>Designated</u> | <u>Restricted</u> | <u>Endowment</u> | <u>This year</u> | <u>Last year</u> |
|--|---------------------|-------------------|-------------------|------------------|------------------|------------------|
| <b>EXPENDITURE</b>                             |                     |                   |                   |                  |                  |                  |
| <b>Raising funds</b>                           |                     |                   |                   |                  |                  |                  |
| 2200 - Fees - Recitals                         | -                   | -                 | 746               | -                | 746              | 3,889            |
| 2215 - Expenses - HLF activities               | -                   | -                 | -                 | -                | -                | -                |
| 2216 - HLF Phase II expenses                   | -                   | -                 | -                 | -                | -                | -                |
| Total  | -                   | -                 | <b>746</b>        | -                | <b>746</b>       | <b>3,889</b>     |
| <b>Expenditure on charitable activities</b>    |                     |                   |                   |                  |                  |                  |
| 2000 - Parish Ministry Contribution            | 41,666              | -                 | -                 | -                | 41,666           | 44,210           |
| 2099 - Venue Administrator                     | 1,073               | -                 | -                 | -                | 1,073            | 944              |
| 2101 - Activities Manager salary inc PAYE      | 8,597               | -                 | -                 | -                | 8,597            | 7,797            |
| 2110 - Tax - HMRC                              | -                   | -                 | -                 | -                | -                | 1,188            |
| 2220 - Fees - Deputizing clergy                | 145                 | -                 | -                 | -                | 145              | 399              |
| 2230 - Fees - Deputizing organists             | 2,375               | -                 | -                 | -                | 2,375            | 3,120            |
| 2300 - Expenses - Vicar                        | -                   | -                 | -                 | -                | -                | -                |
| 2630 - Church - maintenance                    | 10,778              | -                 | -                 | -                | 10,778           | 14,771           |
| 2660 - Church - Music (Organ and piano upkeep) | 1,141               | -                 | -                 | -                | 1,141            | 1,003            |
| 2700 - Admin Professional development          | -                   | -                 | -                 | -                | -                | 729              |
| 2800 - Utilities Church Electricity            | 1,640               | -                 | -                 | -                | 1,640            | 2,344            |
| 2810 - Utilities - Church Gas - Main           | 5,172               | -                 | -                 | -                | 5,172            | 7,223            |
| 2820 - Utilities Church Gas - Vestry           | 182                 | -                 | -                 | -                | 182              | 247              |
| 2830 - Utilities - Church Water                | 130                 | -                 | -                 | -                | 130              | 265              |
| 2840 - Utilities - Church Hall Electricity     | 1,695               | -                 | -                 | -                | 1,695            | 2,525            |
| 2850 - Utilities - Church Hall Gas             | 1,310               | -                 | -                 | -                | 1,310            | 1,237            |
| 2860 - Utilities - Church Hall Water           | 1,414               | -                 | -                 | -                | 1,414            | 2,388            |
| 2900 - Church Hall - Cleaning                  | 305                 | -                 | -                 | -                | 305              | 932              |
| 2910 - Church Hall - Consumables               | 780                 | -                 | -                 | -                | 780              | 489              |
| 2960 - Cost of events & fundraising activities | 584                 | -                 | -                 | -                | 584              | 3,363            |
| Total  | <b>78,988</b>       | -                 | <b>746</b>        | -                | <b>79,734</b>    | <b>95,174</b>    |
| <b>Other expenditure</b>                       |                     |                   |                   |                  |                  |                  |
| 2210 - Fees - HLF Heritage activities          | -                   | -                 | -                 | -                | -                | 515              |
| 2410 - Vicarage council tax                    | 2,365               | -                 | -                 | -                | 2,365            | 2,276            |
| 2420 - Vicarage water rates                    | 533                 | -                 | -                 | -                | 533              | 636              |
| 2450 - Telecoms - Church                       | 998                 | -                 | -                 | -                | 998              | 1,073            |
| 2460 - Telecoms - Hall                         | -                   | -                 | -                 | -                | -                | -                |
| 2470 - Telecoms Vicarage                       | 1,034               | -                 | -                 | -                | 1,034            | 484              |
| 2600 - Church - Liturgical supplies            | 702                 | -                 | -                 | -                | 702              | 1,784            |
| 2610 - Church - Charitable giving              | 4,028               | -                 | -                 | -                | 4,028            | 1,921            |
| 2620 - Church - Consumables                    | 3,522               | -                 | -                 | -                | 3,522            | 4,913            |
| 2625 - Church - Equipment                      | 848                 | -                 | -                 | -                | 848              | 1,951            |
| 2635 - Church - Insurance                      | 6,592               | -                 | -                 | -                | 6,592            | 6,170            |
| 2640 - Church - Major repairs                  | 6,100               | -                 | -                 | -                | 6,100            | 2,689            |
| 2640A - Church - Phase II Major Repairs        | 36,047              | -                 | -                 | -                | 36,047           | 188,528          |
| 2710 - Admin Secretarial                       | 1,247               | -                 | -                 | -                | 1,247            | 1,747            |
| 2920 - Church Hall - Maintenance               | 5,888               | -                 | -                 | -                | 5,888            | 1,146            |
| 2930 - Church Hall Insurance                   | 1,291               | -                 | -                 | -                | 1,291            | 1,265            |
| 2940 - Church hall - Major Repairs             | 1,212               | -                 | -                 | -                | 1,212            | 1,632            |
| 2950 - Other Expenditure                       | 1,903               | -                 | -                 | -                | 1,903            | 596              |
| Total  | <b>74,310</b>       | -                 | -                 | -                | <b>74,310</b>    | <b>219,326</b>   |
| <b>EXPENDITURE TOTAL</b>                       | <b>153,298</b>      | -                 | <b>746</b>        | -                | <b>154,044</b>   | <b>318,389</b>   |
| <b>GRAND TOTAL</b>                             |                     |                   |                   | -                | <b>51,264</b>    | <b>(55,389)</b>  |

## Notes to the Financial Statements

### 1. ACCOUNTING POLICIES

#### (a) Basis of Accounting

The annual accounts have been prepared under the historical cost convention and accruals basis. They are compiled using the *Zero* accounts package.

#### (b) Fixed assets

All fixed assets are initially recorded at cost.

#### (c) Investments

Investments are recorded at market value.

### 2. TANGIBLE FIXED ASSETS

|   | 2020          | 2019          |
|---|---------------|---------------|
| Church                                  | -             | -             |
| Church Hall – at cost freehold property | 12,725        | 12,725        |
| Church Hall Flat – renovations at cost  | 26,122        | 25,916        |
| Equipment – at cost                     | 3,159         | 3,159         |
| Piano                                   | 18,000        | 18,000        |
|   | -----         | -----         |
|   | <b>60,006</b> | <b>59,800</b> |
|   | -----         | -----         |

The church has been shown at £Nil as the actual record of cost incurred in its construction has been lost over the passage of time.

### 3. INVESTMENTS

The investments are held by the Central Board of Finance on behalf of St Mary's Church, Kemptown, Brighton.

Income from investments, at £4,018 was slightly down on last year, £4,893.

The capital value of the investment funds increased by £5,050 in the year.

No capital withdrawals were made from our investments in the year.

### 4. INVESTMENT ASSETS

CBF deposit fund 61039002D account is an interest-bearing account used to park funds until they need to be applied, at which point they are transferred into the main bank account. The fund stood at £46,750 at 31 December 2020. The total for the other investment fixed assets is as follows:

|                   | Unrestricted funds | Restricted funds | Endowment funds | Total funds | Prior year total funds |
|-------------------|--------------------|------------------|-----------------|-------------|------------------------|
| Investment Assets | £122,839           | -                | -               | £122,839    | £117,789               |

## 5. AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors due within one year are broken down as follows:

|                             | 2020         | 2019          |
|-----------------------------|--------------|---------------|
| Diocesan Loan               | -            | 50,000        |
| General fund (Unrestricted) | 1,071        | 975           |
|                             | <hr/>        | <hr/>         |
|                             | <b>1,071</b> | <b>50,975</b> |

## 6. LEGACY

No legacies were received in 2020.

## 7. GIFT AID AND LISTED PLACES OF WORSHIP GRANT SCHEME

The sum of £10,581 was recovered in this calendar year from Gift Aid and a further £1,785 from the Gift Aid Small Donation Scheme GASDS in respect of eligible cash donations in the tax year to 5 April 2020. We are reclaiming gift aid at regular quarterly intervals.

The amount of equivalent VAT claimed under the Listed Places of Worship Grant Scheme (LPWGS) amounted to £11,242.

## 8. INSURANCE

Until 31 December 2017, the cost of insuring the church building was included in the Parish Ministry Contribution. This changed on 1 January 2018 and the insurance is now paid directly to our insurer, Ecclesiastical, in monthly instalments, for an annual total of £6,594.

The church hall has always been insured separately with the same insurer. The amount paid in 2020 was £1,291.

Two claims were made in 2020 amounting to £5,927 which have been offset against "major church repairs" rather than shown as income.

## 9. OTHER GRANT INCOME

|                                |                |
|--------------------------------|----------------|
| BHCC Covid-19 Emergency Grant  | £12,000        |
| Historic England               | £18,750        |
| Sussex Community Foundation    | £6,000         |
| All Churches Trust             | £2,500         |
| Postcode Neighbourhood Trust   | £12,000        |
| Sussex Historic Churches Trust | £12,500        |
| <b>TOTAL</b>                   | <b>£63,750</b> |

The sum of £2,872 was received from HMRC in respect of the Job Retention scheme in the year pertaining to our employee Shelley Eldrery, our Activities Manager, and falls with "other income – code 0950".